PATENT

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant Group Art Unit 3617 Mizuno et al. I hereby certify that this correspondence and all Appl. No. 10/659,424 marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Filed September 10, 2003 Patents, P.O. Box 1450, Alexandria, VA 22313-WATERCRAFT STEERING For ASSIST SYSTEM Guiliana, Reg. No. 42,611 Examiner Sherman D. Basinger

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed November 1, 2004, Applicants respectfully submit the following amendments and comments in connection with the above-captioned application.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Amendments to the Drawings begin on page 9 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 10 of this paper.

An Appendix including amended drawing figures is attached following page 15 of this paper.